

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

200 W. Washington, Suite 301
Indianapolis, IN 46204
(317) 233-0696
<http://www.in.gov/legislative>

FISCAL IMPACT STATEMENT

LS 6206

BILL NUMBER: HB 1620

NOTE PREPARED: Jan 10, 2005

BILL AMENDED:

SUBJECT: Companion Animal Tax.

FIRST AUTHOR: Rep. Bischoff

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL**
DEDICATED
FEDERAL

IMPACT: Pending

Summary of Legislation: This bill provides for a local option companion animal tax, not to exceed \$5 per companion animal, for local animal control or to build, maintain, or operate animal care facilities. The bill replaces the current state dog tax and kennel fee with a state dog tax imposed at a rate of \$1 per dog owned. It abolishes the dog census. This bill also retains the town option dog tax of \$2 per dog. The bill also eliminates the township and county dog funds and the dog account of the state General Fund, and provides for the disposition of money in the funds and the account. It also requires reporting of dogs on the state income tax return. This bill establishes the Dog Tax Board (board) and the state Dog Tax Account (account). It provides that the board administers the account. It also requires township trustees to submit animal kill claims to the board. The bill provides for the use of money in the account to pay for animal kill claims; canine disease research; and canine research and education. This bill makes an appropriation. (The introduced version of this bill was prepared by the Interim Study Committee on Agriculture and Small Business Issues.)

Effective Date: January 1, 2005 (retroactive); June 30, 2005; July 1, 2005.

Explanation of State Expenditures: *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected:

Information Sources:

Fiscal Analyst: Sarah Brooks, 317-232-9559.